



CALIFORNIA DEPARTMENT OF  
**Mental Health**

Audits – Bay & Central Region  
1515 Clay Street, Suite 1109, Oakland, CA 94612  
(510) 622-2584, FAX (510) 622-2585

January 22, 2009

Gary Blatnick  
Director  
Del Norte County Health & Human Services  
206 Williams Drive  
Crescent City, CA 95971

Dear Mr. Blatnick:

**AUDIT REPORT – DEL NORTE COUNTY MENTAL HEALTH SERVICES**

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Del Norte County Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

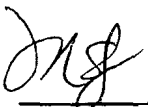
The effect of this revised allowable program costs is as follows:

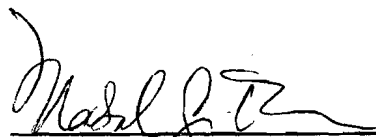
	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 835,153	\$ 824,625	\$ (10,528)
Federal Share of Healthy Families	\$ 2,865	\$ 905	\$ (1,960)
State General Funds EPSDT Due State	\$ 147,364	\$ 142,952	\$ (4,412)

Gary Blatnick, Director  
January 22, 2009  
Page 2

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
for WALTER J. HILL, JR., MBA, EA  
Chief of Audits

  
MABEL GILTNER, Supervisor  
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

DEL NORTE COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 752,121	\$ (10,685)	\$ 741,436
HEALTHY FAMILIES - FFP	(Sch. 2a)	2,865	(1,960)	905
TOTAL FFP - COUNTY PROVIDERS		\$ 754,986	\$ (12,645)	\$ 742,342
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 83,032	\$ 157	\$ 83,189
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - CONTRACT PROVIDERS		\$ 83,032	\$ 157	\$ 83,189
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 835,153	\$ (10,528)	\$ 824,625
HEALTHY FAMILIES - FFP		2,865	(1,960)	905
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		\$ 838,018	\$ (12,488)	\$ 825,531
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	\$ 147,364	\$ (4,412)	\$ 142,952

## SCHEDULE 2

**DEL NORTE COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004**

**COUNTY OPERATED FEDERAL**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<b><u>Total Medi-Cal Gross Reimbursement</u></b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	1,293,070	(21,061)	1,272,010
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	1,224	(58)	1,166
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	4,408	(3,106)	1,302
9. Total		<u>\$ 1,298,702</u>	<u>\$ (24,224)</u>	<u>\$ 1,274,478</u>

**Less: Patient & Other Payer Revenues**

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	13,441	0	13,441
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 13,441</u>	<u>\$ 0</u>	<u>\$ 13,441</u>

**Medi-Cal Net Reimbursement for Direct Services**

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	1,280,853	(21,118)	1,259,735
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	4,408	(3,106)	1,302
25. Total		<u>\$ 1,285,261</u>	<u>\$ (24,224)</u>	<u>\$ 1,261,037</u>

**Medi-Cal MAA Reimbursement**

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**DEL NORTE COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004**

**COUNTY OPERATED FEDERAL**

		As Settled	Audit Adjustments	As Audited
<b><u>Amount Negotiated Rates Exceed Cost</u></b>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Administrative Reimbursement**

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 230,370	\$ 20,371	\$ 250,741
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 89,055	\$ (414)	\$ 88,641
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 89,055</u>	<u>\$ (414)</u>	<u>\$ 88,641</u>

**Healthy Families Administrative Reimbursement**

40. Healthy Families Administrative Reimbursement Lim	(MH1979, Ln 8)	\$ 441	\$ (311)	\$ 130
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 91	\$ 91
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 91</u>	<u>\$ 91</u>

**Utilization Review Reimbursement**

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 33,421	\$ 1,044	\$ 34,465
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Net SD/MC Reimbursement - FFP**

45. Direct Services	(MH1979, Ln 16,16A)	\$ 681,732	\$ (11,224)	\$ 670,509
46. Enhanced (Children)	(MH1979, Ln 17,17A)	796	(37)	758
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	44,528	(207)	44,321
50. U.R. Skilled Professional	(MH1979, Ln 14)	25,066	783	25,849
51. U.R. Other	(MH1979, Ln 15)	0	0	0
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 752,121</u>	<u>\$ (10,685)</u>	<u>\$ 741,436</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 752,121</u>	<u>\$ (10,685)</u>	<u>\$ 741,436</u>
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**Net Healthy Families Reimbursement - FFP**

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 2,865	\$ (2,019)	\$ 846
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	59	59
60. Total Healthy Families Reimbursement - FFP		<u>\$ 2,865</u>	<u>\$ (1,960)</u>	<u>\$ 905</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 754,986</u>	<u>\$ (12,645)</u>	<u>\$ 742,342</u>
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(To Sch. 1)

[illegible]

[illegible]

(To Sch. 1)



DEL NORTE COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2004

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	1,437,482	(20,823)	1,416,659
(2) Total SD/MC Claims	1,521,544	0	1,521,544
(3) Percent % (Line 1/Line 2)	94.48%	-1.37%	93.11%
(4) EPSDT Claims	687,867	0	687,867
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	649,897	(9,447)	640,450
(6) Cost Settled Baseline for EPSDT	334,342	0	334,342
(7) Net Cost Settlement Amount (Line 5 - Line 6)	315,555	(9,447)	306,108
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	147,364	(4,412)	142,952
(8a) FY 2001-02 EPSDT Settlement	484,214	0	484,214
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (L. 8 - 9 )	147,364	(4,412)	142,952
(11) SGF Distribution (Settled and Audited)	147,364	0	147,364
(12) SGF Due County (State)	0	(4,412)	(4,412)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2003-2004, includes increase for FFS/MC provider rate increase
- (11) SGF gross distribution (See DMH letter dated August 1, 2003 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

## AUDIT ADJUSTMENTS

Provider DEL NORTE COUNTY				Provider Number 00008	No. of Adj. 41	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	\$ 2,150,667	\$ (21,728)	\$ 2,128,939
2	MH 1960	18	C	MODE COSTS	\$ 1,964,632	\$ (21,728)	\$ 1,942,904
				To disallow costs not related to patient care (Transportation for Clients) CMS 15-1, Section 2102.3 and 2304.			
3	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 89,055	\$ (414)	\$ 88,641
4	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ -	\$ 91	\$ 91
5	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 46,215	\$ 323	\$ 46,538
			info	TOTAL ADMINISTRATIVE COSTS	\$ 135,270		\$ 135,270
				To allocate total administrative cost among SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method percentages of 65.5295% for SD/MC, 0.0670% for Healthy Families, and 34.4034% for Non SD/MC.			
6	MH 1960	13	3	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 33,421	\$ 1,044	\$ 34,465
-	MH 1960	14	3	OTHER SD/MC UTILIZATION REVIEW	\$ -	\$ -	\$ -
7	MH 1960	15	3	NON SD/MC UTILIZATION REVIEW	\$ 17,344	\$ (1,044)	\$ 16,300
			info	TOTAL UTILIZATION REVIEW COSTS	\$ 50,765		\$ 50,765
				To allocate the Non SD/MC Utilization Review portion related to SPMP and Other SD/MC Utilization Review using the audited gross cost percentages of 67.8911% for SD/MC and 32.1089% for Non SD/MC.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

**AUDIT ADJUSTMENTS**

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
DEL NORTE COUNTY				00008	41	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u></b>			
8	MH 1964	4	1	DAY SERVICES (MODE 10)	\$ 268,724	\$ (3,343)	\$ 265,381
9	MH 1964	5	1	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	\$ 1,630,243	\$ (18,385)	\$ 1,611,858
-	MH 1964	6	1	OUTREACH SERVICES (MODE 45)	\$ 38,665	-	\$ 38,665
-	MH 1964	8	1	SUPPORT SERVICES (MODE 60)	\$ 27,000	-	\$ 27,000
			info	TOTAL	\$ 1,964,632	\$ (21,728)	\$ 1,942,904
				To adjust reported costs at the mode level in conjunction with Adjustments 1 and 2. The adjustments reflect the RVS method of allocation.			
				<b><u>ADJUSTMENTS TO REPORTED GROSS COST</u></b>			
				<b><u>MODE 10 - PROGRAM 1</u></b>			
10	MH 1966A	3		SERVICE FUNCTION 10/91	\$ 86,345	\$ (1,074)	\$ 85,271
11	MH 1966A	3		SERVICE FUNCTION 10/95	\$ 182,379	\$ (2,269)	\$ 180,110
				<b><u>MODE 15 - PROGRAM 1</u></b>			
12	MH 1966A	3		SERVICE FUNCTION 15/01	\$ 146,970	\$ (1,828)	\$ 145,142
13	MH 1966A	3		SERVICE FUNCTION 15/30	\$ 610,676	\$ (7,598)	\$ 603,078
14	MH 1966A	3		SERVICE FUNCTION 15/60	\$ 468,151	\$ (5,824)	\$ 462,327
15	MH 1966A	3		SERVICE FUNCTION 15/70	\$ 252,089	\$ (3,136)	\$ 248,953
				To adjust the Medi-Cal reported gross cost at the service function level in conjunction with Adjustments 8 and 9 using the RVS method of allocation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
DEL NORTE COUNTY				00008	41	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
16	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	152,889	(732)	152,157 *
17	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	455,094	(1,547)	453,547 *
18	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	3,159	(136)	3,023 *
19	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	13,192	(53)	13,139 *
-	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	867	-	867 *
-	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	-	-	- *
-	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	134	-	134 *
-	MH 1966A	11A	Total	HEALTHY FAMILIES - 10/01/02 to 06/30/03	1,765	-	1,765 *
			Info	TOTAL UNITS	627,100	(2,468)	624,632 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated February 26, 2008. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
20	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 152,157	732	152,889 *
21	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 453,547	1,547	455,094 *
22	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 3,023	136	3,159 *
23	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 13,139	53	13,192 *
24	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 867	(867)	- *
25	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** -	1,540	1,540 *
26	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 134	(134)	- *
27	MH 1966A	11A	Total	HEALTHY FAMILIES - 10/01/02 to 06/30/03	** 1,765	2,174	3,939 *
			Info	TOTAL UNITS	** 624,632	5,181	629,813 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
DEL NORTE COUNTY				00008	41	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
28	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 152,889	(732)	152,157
29	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 455,094	(1,552)	453,542
30	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 3,159	(136)	3,023
31	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 13,192	(53)	13,139
32	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** -	782	782
33	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 1,540	(1,471)	69
-	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** -	-	-
34	MH 1966A	11A	Total	HEALTHY FAMILIES - 10/01/02 to 06/30/03	** 3,939	(3,191)	748
			Info	TOTAL UNITS	** 629,813	(6,353)	623,460
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider DEL NORTE COUNTY				Provider Number 00008	No. of Adj. 41	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
- 35	MH 1966A MH 1966A	8 8A	Total Total Info	<p><b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b></p> <p>MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL UNITS</p> <p>To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated February 26, 2008. Copies of workpapers detailing adjustments by service functions have been provided to the County.</p>	62 75,185 75,247	- 111 111	62 * 75,296 * 75,358 *
- 36	MH 1966A MH 1966A	8 8A	Total Total Info	<p>MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL UNITS</p> <p>To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Copies of workpapers detailing adjustments by service functions have been provided to the County.</p>	** 62 75,296 75,358	- (111) (111)	62 75,185 75,247
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

## AUDIT ADJUSTMENTS

Provider DEL NORTE COUNTY				Provider Number 00008	No. of Adj. 41	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
37	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB  To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 156,629	\$ 295	\$ 156,924
38	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 752,121	\$ (10,685)	\$ 741,436
39	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	2,865	(1,960)	905
				TOTAL REIMBURSEMENT - COUNTY	754,986	(12,644)	742,342
40	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 83,032	\$ 157	\$ 83,189
-	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	0	-	0
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	83,032	157	83,189
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				<b><u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u></b>			
41	Sch. 4	8	3	TOTAL EPSDT SGF  To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.	\$ 147,364	\$ (4,412)	\$ 142,952
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS  
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: Del Norte County Mental Health  
County Code: 08

Legal Entity: DEL NORTE COUNTY		A	B	C
Legal Entity Number: 00008		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	1,230,589	1,726,768	2,957,357
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(620,716)	(620,716)
4	Other Adjustments from MH 1962		(198,674)	(198,674)
5	Total Costs Before Medi-Cal Adjustments	1,230,589	907,378	2,137,967
6	Medi-Cal Adjustments from MH 1961		(9,028)	(9,028)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			2,128,939
Administrative Costs (County Only)				
9	SD/MC Administration			88,641
10	Healthy Families Administration			91
11	Non-SD/MC Administration			46,538
12	Total Administrative Costs			135,270
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			34,465
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			16,300
16	Total Utilization Review Costs			50,765
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			1,942,904
19	Total Costs - Lines 9 through 18			2,128,939



**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**MEDI-CAL ADJUSTMENTS TO COSTS**  
**MH 1961 (08/04)**

**DEPARTMENT OF MENTAL HEALTH**

**FISCAL YEAR 2003 - 2004**

County: Del Norte County Mental Health  
County Code: 08

Legal Entity: DEL NORTE COUNTY		A	B	C
Legal Entity Number: 00008		Salaries and Benefits	Other	Total Adjustments
1	Depreciation expense		12,700	12,700
2	Transportation - Clients		(21,728)	(21,728)
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>		(9,028)	(9,028)

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**OTHER ADJUSTMENTS**  
**MH 1962 (08/04)**

**DEPARTMENT OF MENTAL HEALTH**

**FISCAL YEAR 2003 - 2004**

County: Del Norte County Mental Health  
County Code: 08

Legal Entity: DEL NORTE COUNTY		A	B	C
Legal Entity Number: 00008		Salaries and Benefits	Other	Total Adjustments
1	Transportation-clients		(39,670)	(39,670)
2	Support and Care		59,812	59,812
3	Interest expense		3,356	3,356
4	Managed Care Offset		(120,752)	(120,752)
5	A-87 costs		5,926	5,926
6	Cost report payback		(107,316)	(107,316)
7	Professional services		(30)	(30)
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>		(198,674)	(198,674)

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**ALLOCATION OF COSTS TO MODES OF SERVICE**  
**MH 1964 (08/04)**

**DEPARTMENT OF MENTAL HEALTH**

**FISCAL YEAR 2003 - 2004**

County: Del Norte County Mental Health  
County Code: 08

Legal Entity: DEL NORTE COUNTY		A
Legal Entity Number: 00008		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	1,942,904
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	265,381
5	Outpatient Services (Mode 15 Program 1 + Program 2)	1,611,858
6	Outreach Services (Mode 45)	38,665
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	27,000
9	Total - Lines 2 through 8	1,942,904

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Del Norte County Mental Health  
County Code: 08

CR CR

Legal Entity: DEL NORTE COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00008			Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
			91	95				
1	Allocation Percentage	100.00%	32.13%	67.87%				
2	Total Units		1,531	2,782				
3	Gross Cost	265,381	85,271	180,110				
4	Cost per Unit		55.70	65.21				
5	SMA per Unit		76.20	118.94				
6	Published Charge per Unit		60.30	70.60				
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03		732				
8A		10/01/03 - 06/30/04	1,478	1,936				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		55	94				
13	Medi-Cal Costs	07/01/03 - 09/30/03	47,734	47,734				
13A		10/01/03 - 06/30/04	208,454	82,208	126,247			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	87,064	87,064				
14A		10/01/03 - 06/30/04	342,739	112,471	230,268			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	51,679	51,679				
15A		10/01/03 - 06/30/04	225,684	89,003	136,682			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		9,193	3,063	6,130			

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1968 (08/04)

## DETAIL COST REPORT

PAGE 1 OF 2

FISCAL YEAR 2003 - 2004

County: Del Norte County Mental Health  
County Code: 08

County Code: 08			CR	CR	CR	CR	CAW	CAW	
Legal Entity: DEL NORTE COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00008			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				01	30	60	70	01	30
1	Allocation Percentage		100.00%	9.20%	38.24%	29.32%	15.79%	1.06%	3.90%
2	Total Units			123,731	466,375	174,404	120,326	14,092	46,934
3	Gross Cost		1,576,944	145,142	603,078	462,327	248,953	16,739	61,456
4	Cost per Unit			1.17	1.29	2.65	2.07	1.19	1.31
5	SMA per Unit			1.83	2.36	4.37	3.52	1.83	2.36
6	Published Charge per Unit			1.27	1.40	2.87	2.24	1.27	1.40
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		19,172	91,493	25,952	14,588		
8A		10/01/03 - 06/30/04		62,043	238,159	85,555	52,652		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03				3,023			
9A		10/01/03 - 06/30/04				13,139			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		232	550				
10A		10/01/03 - 06/30/04				69			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04		91	364	203	90		
12	Non-Medi-Cal Units			42,193	135,809	46,463	52,996	14,092	46,934
13	Medi-Cal Costs	07/01/03 - 09/30/03	239,779	22,490	118,311	68,796	30,182		
13A		10/01/03 - 06/30/04	716,481	72,779	307,968	226,798	108,936		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	415,768	35,085	215,923	113,410	51,350		
14A		10/01/03 - 06/30/04	1,234,804	113,539	562,055	373,875	185,335		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	259,598	24,348	128,090	74,482	32,677		
15A		10/01/03 - 06/30/04	775,701	78,785	333,423	245,543	117,940		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	8,014			8,014			
17A		10/01/03 - 06/30/04	34,830			34,830			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	13,211			13,211			
18A		10/01/03 - 06/30/04	57,417			57,417			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	8,676			8,676			
19A		10/01/03 - 06/30/04	37,709			37,709			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	983	272	711				
21A		10/01/03 - 06/30/04	183		183				
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	1,723	425	1,298				
22A		10/01/03 - 06/30/04	302		302				
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	1,065	295	770				
23A		10/01/03 - 06/30/04	198		198				
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	1,302	107	471	538	186		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	2,229	167	859	887	317		
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	1,409	116	510	583	202		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		575,371	49,494	175,617	123,169	109,648	16,739	61,456

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Del Norte County Mental Health  
County Code: 08

CAW CAW

Legal Entity: DEL NORTE COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00008		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
		60	70					
1	Allocation Percentage	1.60%	0.89%					
2	Total Units	9,379	6,717					
3	Gross Cost	25,176	14,072					
4	Cost per Unit	2.68	2.09					
5	SMA per Unit	4.37	3.52					
6	Published Charge per Unit	2.87	2.24					
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03						
8A		10/01/03 - 06/30/04						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units	9,379	6,717					
13	Medi-Cal Costs	07/01/03 - 09/30/03						
13A		10/01/03 - 06/30/04						
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03						
14A		10/01/03 - 06/30/04						
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs	25,176	14,072					

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (03/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Del Norte County Mental Health  
County Code: 08

MHS

MHS

MHS

MHS

Legal Entity: DEL NORTE COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00008			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				09	39	79	69		
1	Allocation Percentage		100.00%	3.37%	43.44%	1.07%	52.12%		
2	Total Units			927	10,848	166	12,415		
3	Gross Cost		34,914	1,177	15,168	372	18,197		
4	Cost per Unit			1.27	1.40	2.24	1.47		
5	SMA per Unit			1.83	2.36	3.52	4.37		
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03			220				
8A		10/01/03 - 06/30/04		927	10,628	166			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units						12,415		
13	Medi-Cal Costs	07/01/03 - 09/30/03	308		308				
13A		10/01/03 - 06/30/04	16,409	1,177	14,860	372			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	519		519				
14A		10/01/03 - 06/30/04	27,363	1,696	25,082	584			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		18,197				18,197		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (03/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Del Norte County Mental Health  
County Code: 08

County Code: 08		CR		CR				
Legal Entity: DEL NORTE COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00008			Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach		Mode Total	Function	Function	Function	Function	Function	Function
			10	20				
1	Allocation Percentage	100.00%	3.00%	97.00%				
2	Total Units		2,388	75,634				
3	Gross Cost	38,665	1,160	37,505				
4	Cost per Unit		0.49	0.50				
5	Non-Medi-Cal Units		2,388	75,634				
6	Non-Medi-Cal Costs	38,665	1,160	37,505				



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Del Norte County Mental Health  
County Code: 08

County Code: 08		CR		CR			
Legal Entity: DEL NORTE COUNTY		A	B	C	D	E	F
Legal Entity Number: 00008		Mode Total	Service	Service	Service	Service	Service
Mode: 60 - Support			Function	Function	Function	Function	Function
			20	30			
1	Allocation Percentage	100.00%	20.00%	80.00%			
2	Total Units		2,960	51,800			
3	Gross Cost	27,000	5,400	21,600			
4	Cost per Unit		1.82	0.42			
5	Non-Medi-Cal Units (Same as Line 2)		2,960	51,800			
6	Non-Medi-Cal Costs (Same as Line 3)	27,000	5,400	21,600			

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DETAIL COST REPORT

## DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT  
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: Del Norte County Mental Health			REIMBURSEMENT TYPE				PC	Costs				Costs	
County Code: 08			A	B	C	D	E	F	G	H	I	J	K
Legal Entity: DEL NORTE COUNTY							Total Inpatient Mode 05-Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
Legal Entity Number: 00008			S. F.'s 01-09	Mode 55 S. F.'s 11-19, 31-39	S. F.'s 21-29	Total MAA							
1	Medi-Cal Costs	07/01/03 - 09/30/03							47,734	239,779	287,513	308	287,821
1A		10/01/03 - 06/30/04							208,454	716,481	924,936	16,409	941,345
2	Medi-Cal SMA	07/01/03 - 09/30/03							87,064	415,768	502,832	519	503,352
2A		10/01/03 - 06/30/04							342,739	1,234,804	1,577,543	27,363	1,604,906
3	Medi-Cal P. C.	07/01/03 - 09/30/03							51,879	259,598	311,277		311,277
3A		10/01/03 - 06/30/04							225,684	775,701	1,001,385		1,001,385
4	Medi-Cal N. R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							47,734	239,779	287,513	308	287,821
5A		10/01/03 - 06/30/04							208,454	716,481	924,936	16,409	941,345
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								8,014	8,014		8,014
6A		10/01/03 - 06/30/04								34,830	34,830		34,830
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								13,211	13,211		13,211
7A		10/01/03 - 06/30/04								57,417	57,417		57,417
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03								8,676	8,676		8,676
8A		10/01/03 - 06/30/04								37,709	37,709		37,709
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03								8,014	8,014		8,014
10A		10/01/03 - 06/30/04								34,830	34,830		34,830
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03							47,734	247,793	295,527	308	295,834
11A		10/01/03 - 06/30/04							208,454	751,311	959,766	16,409	976,175
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								983	983		983
12A		10/01/03 - 06/30/04								183	183		183
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								1,723	1,723		1,723
13A		10/01/03 - 06/30/04								302	302		302
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03								1,065	1,065		1,065
14A		10/01/03 - 06/30/04								198	198		198
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								983	983		983
16A		10/01/03 - 06/30/04								183	183		183
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							47,734	248,777	296,510	308	296,818
21A	(Excludes Refugees)	10/01/03 - 06/30/04							208,454	751,494	959,949	16,409	976,358
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03								1,302	1,302		1,302
23A		10/01/03 - 06/30/04											
24	Healthy Families SMA	07/01/03 - 09/30/03								2,229	2,229		2,229
24A		10/01/03 - 06/30/04											
25	Healthy Families P. C.	07/01/03 - 09/30/03								1,409	1,409		1,409
25A		10/01/03 - 06/30/04											
26	Healthy Families N. R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03								1,302	1,302		1,302
27A		10/01/03 - 06/30/04											
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/03 - 09/30/03								3,198	3,198		3,198
28A		10/01/03 - 06/30/04								10,243	10,243		10,243
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03							47,734	245,579	283,312	308	293,620
35A		10/01/03 - 06/30/04							208,454	741,251	949,706	16,409	966,115
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03											
37A		10/01/03 - 06/30/04								1,302	1,302		1,302
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

## DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: Del Norte County Mental Health  
County Code: 08

Legal Entity: DEL NORTE COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00008		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement			1,273,176	1,273,176						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		241,504	156,924	398,428						
3	Total Medi-Cal Direct Service Gross Reimbursement				1,671,604						
4	Medi-Cal Administrative Reimbursement Limit				250,741						
5	Medi-Cal Administration				88,641						
6	Medi-Cal Administrative Reimbursement				88,641	44,321					44,321
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement			1,302	1,302						
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement				1,302						
8	Healthy Families Administrative Reimbursement Limit				130						
9	Healthy Families Administration				91						
10	Healthy Families Administrative Reimbursement				91				59		59
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				34,465					25,849	25,849
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services 07/01/03 - 09/30/03			292,636	292,636		159,048				159,048
16A	10/01/03 - 06/30/04			965,932	965,932			511,461			511,461
17	Enhanced SD/MC Net Reimb. (Children) 07/01/03 - 09/30/03			983	983				639		639
17A	10/01/03 - 06/30/04			183	183				119		119
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										741,436
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										741,436
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										741,436
24	Healthy Families Net Reimbursement 07/01/03 - 09/30/03										
24A	10/01/03 - 06/30/04			1,302	1,302				846		846
25	Total Healthy Families Reimbursement Before Excess FFP										905
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										905